



ATTACH TO MULTI-PURPOSE
TAX RETURN AND MAIL TO:
LOCKBOX
PO BOX 34372
SEATTLE, WA 98124-1372

City of Bellevue Schedule B—SQUARE FOOTAGE TAX DETAIL

Q

08

Date Due	Reporting Period	Registration #	

Who should complete this schedule? Taxpayers with a business location(s) in Bellevue should complete this form.

Exempt Taxpayers: You are exempt from square footage tax if **ANY** of the following applies. Check the appropriate box and enter **zero** on **MULTI-PURPOSE TAX RETURN**, line 10, column 4.

- ☐ The Net Rentable Area of my Bellevue business location(s) is equal to or less than 250 square feet. *Net Rentable Area equals total square footage of Bellevue location(s) less space used for warehouse, company gym, cafeteria, and/or retail selling area.*
- ☐ My Bellevue business location(s) does not support any business locations outside the City AND does not make sales of tangible personal property delivered outside Bellevue.

STOP HERE if you are exempt from square footage tax. Retain this schedule for your records. **DO NOT** attach this form to **MULTI-PURPOSE TAX RETURN**.

Non-Exempt Taxpayers: If you do not qualify for exemption based on the criteria noted above, complete the following to compute the portion of Bellevue location(s) space on which the square footage tax is due. Attach this form to **MULTI-PURPOSE TAX RETURN**.

Line No.		Code No.	Amount
Section I Net Rentable Area			
1	Enter total square footage of Bellevue location(s). <i>If you are reporting for more than one Bellevue location on this return, combine the locations.</i>	50	
2	Enter square footage of Bellevue space on line 1 that is used for warehouse, company gym, cafeteria, and/or retail selling area.	51	
3	Net Rentable Area (Subtract line 2 from line 1 and enter amount on this line.) <i>If your Bellevue business location(s) does NOT support business locations OUTSIDE the City, proceed to line 7 and enter the square footage amount from this line on line 7.</i>		
Section II Taxable Area Supporting Business Locations Outside Bellevue			
4	Enter square footage of Net Rentable Area on line 3 that is used to PERFORM business activities subject to gross receipts tax (e.g., space used for marketing, sales, customer services, customer support, etc.)		
5	Support Space (Subtract line 4 from line 3 and enter amount on this line.) <i>This equals the area used to SUPPORT business activities. (e.g. space used for administrative activities such as payroll and/or accounting functions, corporate headquarters, etc.)</i>		
6	Taxable Area Supporting Business Locations Outside Bellevue Enter the square footage of the Support Space listed on line 5 that is used to support business locations OUTSIDE Bellevue. <i>(*If actual amount is not available, compute as noted below.)</i>	52	
Section III Taxable Area for Business Activities in Bellevue			
7	Adjusted Net Rentable Area (Subtract line 6 from line 3 and enter amount on this line.) <i>If Section II did not apply to you then enter the Net Rentable Area from line 3. If your Bellevue location(s) does not make any sales of tangible personal property that is delivered outside the City then proceed to line 11 and enter zero.</i>		
8	Enter total receipts from retailing and/or wholesaling of goods earned by Bellevue locations and delivered outside the City which are not subject to Bellevue manufacturing, extracting, and/or printing gross receipts tax.	53	
9	Enter total receipts earned by Bellevue business location(s). <i>If you are reporting for more than one Bellevue location on this return, combine the locations.</i>	54	
10	Taxable Percentage (Divide line 8 by line 9 and enter amount on this line.)		
11	Taxable Area for Business Activities in Bellevue (Multiply line 7 by line 10 and enter the amount on this line.)		
Section IV Total Taxable Square Footage (Round Square Footage to the nearest square foot)			
12	Total Taxable Square Footage (Add line 6 to line 11 and enter amount on this line and on the MULTI-PURPOSE TAX RETURN , line 10, column 4.)		

Notes

* **Line 6:** Enter actual square footage used for activity described. If actual square footage is not available, the amount on line 6 may be determined using the following formula:

$$\left(\frac{\text{Total Company Receipts} - \text{Total Bellevue Taxable Receipts}^a}{\text{Total Company Receipts}} \right) \times \text{Total Support Space}^b$$

^a **Total Bellevue Taxable Receipts** equals the amount from *Multi-Purpose Tax Return*, line 9, column 4 less the total of the amounts from *Schedule C Multiple Activities Tax Credit Form*, code no. 73 - 79, column 1.

^b **Total Support Space** equals the amount from line 5.